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Revenue Procedure 86-7

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Magnetic Tape Reporting for Windfall Profit Tax Information Returns

Department of the Treasury
Internal Revenue Service

Publication 1149 (Rev. 2-86)

T22.23 a:

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26 CFR 601.602: Forms and instructions. (Also Part I, Section 4997; 51.4997-2.)

Rev. Proc. 86-7

PART A—GENERAL

SECTION 1. PURPOSE AND NATURE OF CHANGES

The purpose of this revenue procedure is to update Rev. Proc. 84-81, 1984-2 C.B. 759, concerning the requirements and conditions for filing annual information returns for windfall profit tax on magnetic tape instead of on paper returns. Specifications for filing Form 6248, Annual Information Return of Windfall Profit Tax, are contained in this procedure. For tax year 1985 the following changes have been included in this revenue procedure:

.01 In Part A, Sec. 2, a paragraph has been added to request inclusion of your assigned transmitter control code on any correspondence to the magnetic media coordinator.

.02 Part A, Sec. 10 has been revised to show transfer of magnetic media processing from all service centers to the Internal Revenue Service National Computer Center in Martinsburg, WV, effective JANUARY 1, 1986. References to service center filing and magnetic media coordinators at the service centers have been corrected throughout.

.03 In Part B, Sec. 5, a new paragraph, .03, has been added as follows: "A separate 'G' Record is required for each type of return, e.g., original, corrected, etc."

.04 Part B, Sec. 6, paragraph .01 has been revised to clarify how fields in the Producer/Recipient "H" Record are to be filled.

.05 All requests for ZIP Code information now call for nine digits. Affected records, from Part B, are the Filer/Transmitter "G" Record, positions 118-126 and 284-292; and the Producer/Recipient "H" Record, positions 340-348. If you do not have the nine digit ZIP Code, LEFT JUSTIFY the five digit ZIP Code and fill the remaining four positions with ZEROS. Part B, Sec. 4 has been amended to show that the table provides state abbreviations and ZIP Code ranges.

.06 In Part B, Sec. 6, for the description of Producer ZIP Code in positions 340-348 of the Producer/Recipient "H" Record, a sentence has been added to emphasize the importance of entering the Producer's ZIP Code in this field.

.07 In Part B, Sec. 6, for the description of Number of Barrels of Sadlerochit Oil Removed 70% Rate in positions 725-736 of the Producer/Recipient "H" Record, a final sentence has been added as follows: "Enter in whole barrels, right justified and zero filled."

.08 In Part B, Sec. 7, for the description of Number of 6248s for this Filer in positions 2-7 of the End of Filer "I" Record, a sentence has been added as follows: "This field must be numerically unsigned."

.09 In Part B, Secs. 8 and 9, paragraphs .05 have been added to indicate that all fields in the End of Reel "J" Record, and End of Transmission "K" Record must be numerically unsigned.

.10 There are various editorial changes.

SEC. 2. APPLICATION FOR MAGNETIC MEDIA REPORTING

.01 For the purpose of this revenue procedure only, the first purchasers, filers, and payers are equivalent to each other, and are considered to be the person making the payments. The producer, recipient, or payee is the receiver of the payments. The transmitter is the organization preparing the tape file. Payers or transmitters who decide to file information returns on magnetic tape must complete Form 4419, Application for Magnetic Media Reporting of Information Returns. Instructions for completing the application appear on the reverse side of the form.

.02 The Internal Revenue Service will act on an application and notify the applicant of authorization to file within 30 days of receipt of the application. No magnetic tape returns may be filed with the Service until authorization to file is received.

.03 The Service will assist new filers with their initial magnetic tape submission by reviewing test tapes in advance of the filing season. Approved payers or transmitters who wish to submit test tapes should contact the magnetic media coordinator at the National Computer Center. See Part A, Sec. 10, for the correct address.

.04 Once authorization to file on magnetic tape has been granted to a payer or transmitter, it will remain in effect in succeeding years, provided that all the requirements of this revenue procedure are met and there are no equipment changes by the filer. If a filer discontinues filing on magnetic tape, a new application must be filed before this method of filing may be resumed.

.05 Upon receiving approval to file on magnetic tape, each transmitter will be assigned a unique five character Transmitter Control Code (TCC). This code should be included on any correspondence to the magnetic media coordinator.

SEC. 3. FILING OF TAPE REPORT

.01 A magnetic tape reporting package, which includes all the necessary transmittals, labels, and instructions, will be mailed to all approved filers between October and December of each year.

.02 Payers may submit a portion of their information returns on magnetic tape and the remainder on paper forms provided there is no duplicate filing. A Form 6248-T, Summary and Transmittal of Windfall Profit Tax, must accompany paper submissions and Form 4804, Transmittal of Information Returns Reported on Magnetic Media, must accompany magnetic tape submissions. See Part A, Sec. 10, for information on where to file.

.03 The affidavit which appears on Form 6248-T and Form 4804 must be signed by the payer. However, one of the following, the transmitter, service bureau, or disbursing agent may sign the affidavit on behalf of the payer if three conditions are met. The conditions are that the agent must:

1. have the authority to sign the affidavit under an agency agreement (either oral, written, or implied) that is valid under state law;

2. have the responsibility (either oral, written or implied) conferred on it by the payer to request the taxpayer identification numbers of payees reported on magnetic tape or paper returns; and

3. sign the affidavit and add the cap-

tion "For: (name of payer)".

.04 Although a duly authorized agent signs the affidavit, the payer is held responsible for the accuracy of the Form 4804 and will be liable for penalties for failure to comply with filing requirements.

.05 The preceding requirements also apply to paper filers submitting Form 6248-T. The failure of duly authorized agents of paper filers to comply with filing requirements for Form 6248-T and attachments does not relieve the payers of any penalties that may arise as a result of such failure to comply.

.06 If a portion of the returns is submitted on paper documents, include a statement on the Form 6248-T that the remaining returns are being filed on magnetic tapes. Please note that Form 6248-T instructions normally apply to filing of information returns on paper; however, filers of magnetic tape must review the Form 6248-T instructions and file Form 6248-T if appropriate.

SEC. 4. FILING DATES

.01 Magnetic tape reporting to IRS for Forms 6248 is on a calendar year basis.

.02 The dates prescribed for filing paper returns with the Service will also apply to magnetic tape filing. Tapes must be submitted to the Internal Revenue Service National Computer Center in Martinsburg, WV, by April 30. Copies required to be furnished to the producer or other recipients must be furnished by March 31.

SEC. 5. EXTENSIONS OF TIME TO FILE

.01 If a payer or transmitter is unable to submit the tape file by the April 30 due date, a letter requesting an extension must be filed before April 30. The letter should be sent to the attention of the magnetic media coordinator at the Internal Revenue Service National Computer Center in Martinsburg, WV. The request should include the estimated number of returns which will be filed late, the reason for the delay, and the date by which the returns will be filed.

.02 If an extension is granted by the Service, a copy of the letter granting the extension must be attached to the transmittal Form 4804 when the file is submitted.

SEC. 6. PROCESSING OF TAPE RETURNS

.01 The Service will process tax information from the tapes. Tapes which are timely received by the Service will be returned to the filer within six months of receipt.

.02 All tapes submitted must conform totally to this revenue procedure. If tapes are unprocessable, they will be returned to the filer for correction. Unprocessable tapes must be corrected and returned to the National Computer Center within 45 days of receipt by the filer. Corrected files will be returned by the Service within six months of receipt.

SEC. 7. CORRECTED RETURNS, SUBSTITUTE FORMS AND COMPUTER-GENERATED FORMS

.01 If returns must be corrected or amended, approved magnetic media filers should make every attempt to provide such corrections on tape. The filer must contact the magnetic media coordinator for format and shipping instructions. A corrected Form 4804 must accompany the shipment and be marked "Magnetic Media Correction" on the top margin of the form. Corrected or amended Form 6248 data must be filed in accordance with Rev. Proc. 83-86, 1983-2 C.B. 604.

.02 If corrections are not submitted on tape, payers must submit them on official Forms 6248 (Copy A). Substitute forms that have been previously approved by the Service, or computer-generated forms that are exact facsimilies of the official form (except for minor page size or print style deviations), may be submitted without reobtaining IRS approval before using the form. In all other cases, Service approval must be obtained before a substitute or computer-generated form can be used. Publication 1167, containing specifications for paper returns, is available from most Service offices.

.03 Requests for approval of computer-generated or substitute forms should be sent to the following address with a copy of the proposed form:

Internal Revenue Service
Attn: Substitute Forms Program
Room 7033 D:R:R:I
1111 Constitution Avenue N.W.
Washington, D.C. 20224

.04 Form 6248 instructions are to be followed when paper returns are filed to correct returns submitted on magnetic media. The caption "Magnetic Media Correction" must appear on the top right corner of the form. PAPER CORRECTIONS WILL BE SENT TO THE APPROPRIATE SERVICE CENTER, as prescribed in the instructions for Form 6248-T.

SEC. 8. TAXPAYER IDENTIFICATION NUMBERS

.01 Under Section 6109 of the Internal Revenue Code, recipients of income are required to furnish taxpayer identification numbers (TINs) to the payer whether or not the payee is required to file a tax return.

.02 Payers are expected to keep to a minimum those statements submitted without TINs. It is particularly important that correct social security and employer identification numbers for payees be provided on magnetic media or paper forms submitted to the Service.

.03 For each omission of a required TIN, Section 6676 of the Internal Revenue Code imposes a $50 penalty, unless the payer or payee responsible for furnishing the number establishes reasonable cause for not having done so.

.04 The TIN to be furnished depends primarily upon the manner in which the account is maintained or set up on the record of the payer. The number to be provided must be that of the owner of record. If the account is recorded in more than one name, furnish the TIN and name of one of the holders of record. For those engaged in a trade or business (including employee trusts, retirement systems, etc.) the TIN is the employer identification number (EIN), without hyphens. For individuals, it is a social security number (SSN), without hyphens.

.05 Sole proprietors who are payers should show their employer identification number and/or their social security number in the Filer/Transmitter "G" Record. The tables provided in Part A, Sec. 8.06 will help to determine the number to be furnished to the Service.

.06 Any person required to file an information return that is based, in whole or in part, upon information received from another person MUST include the taxpayer identification number of that person on the return. The tables provided in Part A, Sec. 8.06, will determine the number to be furnished to the Service.

Table 1. Guidelines for Social Security Numbers

If the producer/ recipient is:	In tape positions 2-10 of the Producer/ Recipient "H" Record, enter the SSN of:	In tape positions 20-339 of the Producer/ Recipient "H" Record, enter the name of:
1. An individual	The individual	The individual
2. A joint account of two or more individuals, a husband and wife or adult and minor	The actual or principal owner of the account	The individual whose SSN is entered
3. An account in the name of the guardian or committee for a designated ward, minor, or incompetent person	The ward, minor, or incompetent person	The individual whose SSN is entered
4. A custodian of a minor (Uniform Gifts to Minors Act)	The minor	The minor
5. a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee	The grantor-trustee
b. So-called trust account that is not a legal or valid trust under State Law	The actual owner	The actual owner
6. A sole proprietor,	The owner	The owner
7. A grantor trust described in section 1.671-4(b) of the Income Tax Regulations	The grantor	The grantor

Table 2. Guidelines for Employer Identification Numbers

If the producer/ recipient is:	In tape positions 11-19 of the Producer/ Recipient "H" Record, enter the EIN of:	In tape positions 20-339 of the Producer/ Recipient "H" Record, enter the name of:
1. A valid trust, estate or pension trust	Legal entity (Do not furnish the identification number of the personal representative or trustee unless the legal entity itself is designated in the account title)	The legal trust, estate or pension trust
2. A corporation	The corporation	The corporation
3. A religious, charitable or educational organization	The organization	The organization
4. A partnership held in the name of the business	The partnership	The partnership
5. An association, club, or other tax-exempt organization	The organization	The organization
6. A broker or registered nominee	The broker or nominee	The broker or nominee
7. An account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district or prison that receives agriculture program payments)	The public entity	The public entity

SEC. 9. EFFECT ON PAPER RETURNS

.01 Magnetic tape reporting of the information return listed in Part A, Sec. 1 applies only to the original (Copy A).

.02 Payers are permitted considerable flexibility in designing the copy of the information return to be furnished to the payee. The payer may combine the information return data with other reports or financial or commercial notices, or expand them to include other information. This is permissible so long as all required information present on the official form is included and that payees' copies are conducive to proper reporting of income on tax returns.

Payers must include the message "This information is being furnished on Form 6248 to the Internal Revenue Service" on the recipients' copies.

.03 If a portion of the returns is reported on magnetic tape and the remainder is reported on paper forms, those returns not submitted on magnetic tape must be filed on official Forms 6248.

SEC. 10. ADDITIONAL INFORMATION

.01 Beginning January 1, 1986, magnetic media processing for all service centers will be centralized at the Internal Revenue Service National Computer Center in Martinsburg, WV. Functions previously performed by the magnetic media coordinators at the service centers will be performed at the National Computer Center.

.02 All magnetic media files forwarded on or after January 1, 1986, (including current reporting, corrected records and test tapes) are to be submitted to the National Computer Center at the address shown below. In addition, all correspondence or contacts regarding magnetic media related forms, publications, information, applications for reporting on magnetic media, and requests for extensions of time to file will be directed to:

Magnetic Media Reporting
Internal Revenue Service
National Computer Center
P.O. Box 1359
Martinsburg, WV 25401-1359

.03 Only MAGNETIC MEDIA reporting is to be submitted to the National Computer Center. ALL PAPER FORMS WILL CONTINUE TO BE SENT TO THE APPROPRIATE INTERNAL REVENUE SERVICE CENTER, AS PRESCRIBED IN THE INSTRUCTIONS FOR FORM 6248-T.

PART B.—MAGNETIC TAPE SPECIFICATIONS

SECTION 1. GENERAL

.01 The magnetic tape specifications contained in this part prescribe the required format and contents of the records to be included in the file. THESE SPECIFICATIONS MUST BE ADHERED TO UNLESS DEVIATIONS HAVE BEEN SPECIFICALLY GRANTED BY THE SERVICE IN WRITING.

.02 In most instances, the Service will be able to process tape files that meet any one set of the following specifications:

(a) 9 track EBCDIC (Extended Binary Coded Decimal Interchange Code) with

(1) Odd Parity and

(2) A density of 800, 1600, or 6250 BPI

(b) 9 track ASCII (American Standard Coded Information Interchange) with

(1) Odd Parity and

(2) A density of 800, 1600, or 6250 BPI

(c) 7 track BCD (Binary Coded Decimal) with

(1) Either Even or Odd Parity and

(2) A density of 556 or 800 BPI

.03 All tape files must have the following characteristics:

(a) Type of tape—1/2 inch Mylar base, oxide coated; and

(b) Interrecord Gap

(1) .75 inch for 556 or 800 BPI density 7 track

(2) .6 inch for 800 or 1600 BPI density 9 track

(3) .3 inch for 6250 BPI density 9 track

.04 Service programs are capable of accommodating some minor deviations. Filers who can substantially conform to these specifications, but do require some minor deviations, must contact the magnetic media coordinator at the INTERNAL REVENUE SERVICE National Computer Center in Martinsburg, WV. UNDER NO CIRCUMSTANCES MAY TAPES DEVIATING FROM THE SPECIFICATIONS IN THIS REVENUE PROCEDURE BE SUBMITTED WITHOUT PRIOR WRITTEN APPROVAL FROM THE SERVICE.

SEC. 2. RECORD LENGTH

.01 The tape records prescribed in these specifications may be blocked or unblocked, subject to the following:

(a) A block must not exceed 14,500 tape positions.

(b) If the use of blocked records would result in a short block, all remaining positions of the block must be filled with 9s. Do not pad a block with blanks.

(c) All records except the Header and Trailer Labels, may be blocked.

.02 All records, other than Header and Trailer records, must be 1450 characters long.

SEC. 3. OPTIONS FOR FILING

.01 For filing convenience, this procedure contains two options for using Header Labels and Filer/Transmitter "G" Records. For purposes of this procedure the following conventions must be used:

Header Label:

1. Payers may use standard headers; however, they must begin with 1HDR, HDR1, HDR2, VOL1 or VOL2.

2. Consist of either 80 or 120 positions each.

Trailer Label:

1. Standard trailer labels may be used; however, they must begin with 1EOR, 1EOF, EOR1, or EOF1.

2. Consist of either 80 or 120 positions each.

Record Mark:

1. Special character used to separate blocked records on tape.

2. Can be written only at the end of a record or block.

3. For odd parity tapes, use BCD bit configuration 011010 ("A82").

Tape Mark:

1. Used to signify the physical end of the recording on tape.

2. Must be even parity, BCD configuration 001111 ("8421").

3. May follow the header label(s) and precede and/or follow the trailer label(s).

Option 1: When using this option, a correct Filer/Transmitter "G" Record, described in Part B, Sec. 5 is to be the first record on each reel. Filers using this option may have Header Labels preceding the "G" Record; however, headers are not required. The reel sequence number must appear in positions 3-5 of each "G" Record and must be incremented by 1 on each tape reel of the file after the first reel.

Option 2: Requires a Header Label as the first record on each reel. The Header Label must contain the reel sequence number and it must be incremented by 1 on each reel. The "G" Record will contain the location of the reel sequence number in the Header Label. If your system generates a four digit reel sequence number, ignore the first digit when determining the location of the reel sequence in the "G"

Record.

Example 1: If your Header Label reel sequence is four digits (e.g., 0001) and is in positions 28-31, enter 29 as the location in positions 3 and 4 of the "G" Record and also enter an "X" in position 5 of the "G" Record.

Example 2: If your Header Label reel sequence number is 3 digits (e.g., 001) and is in positions 10-12, enter 10 as the location in positions 3 and 4 of the "G" Record. This option requires a Trailer Label at the end of each reel. Also, ignore the "J" Record instructions in this part if you use option 2.

SEC. 4. STANDARD STATE ABBREVIATIONS AND ZIP CODE RANGES

The following table gives the list of valid state abbreviations and ZIP Code ranges to be used in the "G" and (in the case of ZIP Codes) "H" records. Although the ZIP Code ranges are provided in the five digit format, the actual ZIP Codes should be in the nine digit format. The valid abbreviations for the U.S. territories American Samoa, Guam, Puerto Rico and the Virgin Islands are also included. If the producer lives in a foreign country, then a period followed by a blank (".b") should be entered in the two position state field and blanks should be entered for ZIP Code. The table lists the only valid data entries for state information.

Table 3. STATE ABBREVIATIONS and ZIP CODE RANGES

Alabama	AL	350nn-369nn	Montana	MT	590nn-599nn
Alaska	AK	995nn-999nn	Nebraska	NE	680nn-693nn
American Samoa	AS	(Blank)	Nevada	NV	890nn-898nn
Arizona	AZ	850nn-865nn	New Hampshire	NH	030nn-038nn, 04037
Arkansas	AR	716nn-729nn, 75501	New Jersey	NJ	070nn-089nn
California	CA	900nn-966nn	New Mexico	NM	870nn-884nn
Colorado	CO	800nn-816nn	New York	NY	090nn-098nn, 100nn-149nn
Connecticut	CT	060nn-069nn, 02891, 10573	North Carolina	NC	270nn-289nn
Delaware	DE	197nn-199nn	North Dakota	ND	580nn-588nn
Dist. of Columbia	DC	200nn-205nn	Ohio	OH	430nn-458nn
Florida	FL	320nn-340nn	Oklahoma	OK	730nn-749nn
Georgia	GA	300nn-319nn, 37317	Oregon	OR	970nn-979nn
Guam	GU	969nn	Pennsylvania	PA	150nn-196nn
Hawaii	HI	967nn-968nn	Puerto Rico	PR	006nn-009nn
Idaho	ID	832nn-838nn	Rhode Island	RI	028nn-029nn, 02701
Illinois	IL	600nn-606nn, 609nn-629nn	South Carolina	SC	290nn-299nn
Indiana	IN	460nn-479nn	South Dakota	SD	570nn-577nn
Iowa	IA	500nn-528nn	Tennessee	TN	370nn-385nn, 35740, 42041
Kansas	KS	660nn-679nn	Texas	TX	750nn-799nn, 73949, 88021
Kentucky	KY	400nn-427nn, 45275	Utah	UT	840nn-847nn
Louisiana	LA	700nn-714nn, 71749	Vermont	VT	050nn-059nn
Maine	ME	039nn-049nn, 03801	Virginia	VA	220nn-246nn, 203nn
Maryland	MD	206nn-219nn, 203nn	Virgin Islands	VI	008nn
Massachusetts	MA	010nn-027nn	Washington	WA	980nn-994nn
Michigan	MI	480nn-499nn, 55617	West Virginia	WV	247nn-268nn
Minnesota	MN	550nn-567nn	Wisconsin	WI	530nn-549nn, 49936
Mississippi	MS	386nn-397nn	Wyoming	WY	820nn-831nn
Missouri	MO	630nn-658nn			
			Foreign City	.b	Blank

FOOTNOTES: "n" denotes any numeric digit; "b" denotes a blank

SEC. 5. FILER/TRANSMITTER "G" RECORD

.01 This record identifies the filer and the transmitter of the tape file and provides parameters for the processing of the succeeding records. Internal Revenue Service computer programs rely on the parameters supplied in this record in the processing of the tape file.

.02 The number of "G" Records appearing on a tape reel will depend on the number of filers for whom data is present. A transmitter may include Producer/Recipient "H" Records for more than one filer on a tape reel, however, each series of separate Producer/Recipient "H" Record(s) must be preceded by a "G" Record. All "G" Records must be 1,450 characters in length.

.03 A separate "G" Record is required for each type of return, e.g., original, corrected, etc.

RECORD NAME: FILER/TRANSMITTER "G" RECORD

Tape Position	Field Title	Length	Description and Remarks
1	Record Type	1	Enter "G".
2	Filing Year	1	Must be the rightmost digit of the year for which WPT data is being reported (e.g., if data is for 1985 enter a 5). This number must be incremented each year.
3-5	Reel Sequence Number	3	Sequential number of the reel within the tape file upon which this record appears (see explanation of Option 1 and Option 2 filing). Position 5 must contain an X if you are using option 2.
6-9	"G" Record Length	4	Enter 1450.
10-13	"H" Record Length	4	Enter 1450.
14-17	"I" Record Length	4	Enter 1450
18	Type of Account Filer's TIN	1	This field is used to identify the data in tape positions 19-27 as either an EIN (employer identification number) or an SSN (social security number). Use one of the following codes as appropriate. 0 Use the digit 0 if the number provided is an SSN. 1 Use the digit 1 if the number provided is an EIN. 2 Use the digit 2 if it is not known if the number provided is an SSN or EIN. 3 Use the digit 3 if no number is provided (positions 19-27 should be blank filled in this case).
19-27	Filer's Taxpayer Identification Number	9	Enter the taxpayer identification number of the filer (SSN or EIN as appropriate). If no TIN is provided leave blank.
28-67	Filer's Name	40	Enter the name of the filer as used in normal business. Abbreviate any extraneous data other than the name as necessary. Left justify and blank fill.
68-102	Filer's Street Address	35	Enter the street address of the filer. Left justify and blank fill.
103-115	Filer's City	13	Enter the city of the filer. Left justify and blank fill.
116-117	Filer's State	2	Enter the two digit abbreviation of the filer's state. (See Table of Valid State Abbreviations in Part B, Sec. 4.)
118-126	Filer's ZIP	9	Enter the nine digit ZIP Code of the filer. If ZIP Code of the filer is not known this field must be blank. If you do not have the nine digit ZIP Code, LEFT JUSTIFY the five digit ZIP Code and fill the remaining four positions with ZEROS. (See also the ZIP Code ranges by State in the Table in Part B, Sec. 4.)
127	Type of Filing Indicator	1	Enter a zero ("0") if the documents being filed are original returns. Enter "1" if the documents are corrected returns (adjustments to previously supplied returns). Enter "2" if the documents are "Corrected Suspense Accounts" (proceeds are released from suspense). Enter "3" if the documents are "Suspense Accounts" (proceeds being held in suspense).

RECORD NAME: FILER/TRANSMITTER "G" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
128-178	Reserved	51	Reserved for Service use. Enter blanks.
179-183	Transmitter Control Code	5	Enter the 5 digit transmitter control code assigned by the Service.
184	Transmitter Code	1	If the filer of these Forms 6248 and the transmitter are the same, enter the digit "0" in this location and blank fill the rest of the record. If they are not the same, enter the digit "1" and supply the information indicated for the remainder of the record.
185-193	Reserved	9	Reserved for Service use. Blank fill.
194-233	Transmitter's Name[1]	40	Enter the name of the transmitter. Left justify and blank fill.
234-268	Transmitter's Street Address[1]	35	Enter the street address of the transmitter. Left justify and blank fill.
269-281	Transmitter's City[1]	13	Enter city of transmitter. Left justify and blank fill.
282-283	Transmitter's State[1]	2	Enter abbreviation of state of transmitter.
284-292	Transmitter's ZIP Code[1]	9	Enter the nine digit ZIP Code of transmitter. If you do not have the nine digit ZIP Code, LEFT JUSTIFY the five digit ZIP Code and fill the remaining four positions with ZEROS.
293-1450	Reserved	1158	Reserved for Service use. Blank fill.

[1]If file is being transmitted by filer, then the Transmitter Name, Street Address, City, State and Zip Code can be blank filled.

SEC. 6. PRODUCER/RECIPIENT "H" RECORD

.01 This record is used to provide the information contained in Parts I, II, III, IV, and V of Form 6248. All "H" Records must be of the same fixed length. Records may be blocked or unblocked. A block may not exceed 14,500 positions. Do not pad unused blocks with blank records, fill with 9s. Zero fill any barrel or liability field for which data is not present. Right justify and zero fill any barrel or liability field for which data is present. Blank fill any other field for which data is not present.

.02 Each field must contain data (dollars, barrels, etc.) covering only the interest of the producer/recipient for whom the Form 6248 is prepared.

.03 All amount fields in this section should be expressed in whole dollars without decimals. All quantities of oil should be expressed in whole barrels without decimals or fractions.

.04 Amount fields and barrel fields may be signed or unsigned. Unsigned fields will always be considered positive. If signed decimal data is used, the rightmost (units) position of the field must be used to carry the sign of the field (negative or positive) as an overpunch character. This is the *only* format permissible for the entry of signed decimal data. If your computer system cannot conform to this standard, or if you have any questions about entering data in this format, please contact the magnetic media coordinator at the National Computer Center.

.05 All "H" Records must be 1450 characters long.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD

Tape Position	Field Title	Length	Description and Remarks
1	Record Type	1	Enter "H"
2-10	Producer's SSN	9	Enter social security number of Producer, without hyphens, if available. Otherwise, blank fill.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
11-19	Producer's EIN	9	Enter employer identification number of Producer, without hyphens, if available. Otherwise, blank fill.
NOTE:	The following 8 fields are for the Producer Name/Address information. If your name/address fields contain less than 40 characters, do not pack information from more than one of your name/address fields into any one of the following name/address fields. If your name/address fields are longer than 40 characters each, contact the magnetic media coordinator at the National Computer Center for instructions on entering the data. You are encouraged to use the 2 character state abbreviations. Valid characters for these name lines are: Alphabetic, Numeric, Blanks, "&", "-", "/", "%", commas, and periods.		
20-59	Producer's 1st Name/Address Line	40	Enter data from your first Name/Address field for this Producer.
60-99	Producer's 2nd Name/Address Line	40	Enter data from your second Name/Address field for this Producer.
100-139	Producer's 3rd Name/Address Line	40	Enter data from your third Name/Address field for this Producer. If no data is present, enter blanks.
140-179	Producer's 4th Name/Address Line	40	Enter data from your fourth Name/Address field for this producer. If no data is present, enter blanks.
180-219	Producer's 5th Name/Address Line	40	Enter data from your fifth Name/Address field for this Producer. If no data is present, enter blanks.
220-259	Producer's 6th Name/Address Line	40	Enter data from your sixth Name/Address field for this Producer. If no data is present, enter blanks.
260-299	Producer's 7th Name/Address Line	40	Enter data from your seventh Name/Address field for this Producer. If no data is present, enter blanks.
300-339	Producer's 8th Name/Address Line	40	Enter data from your eighth Name/Address field for this Producer. If no data is present, enter blanks.
340-348	Producer ZIP Code	9	Enter the nine digit ZIP Code of the Producer. If you do not have the nine digit ZIP Code LEFT JUSTIFY the five digit ZIP Code and fill the remaining four positions with ZEROS. (See Part B, Sec. 4). THE PRODUCER/RECIPIENT ZIP CODE MUST BE ENTERED HERE EVEN IF YOU PROVIDED IT IN ONE OF THE ABOVE NAME/ADDRESS LINES.
349-351	Type of Producer	3	Use up to 3 of the codes below to indicate the Type of Producer. YOU MUST USE AT LEAST ONE OF THE CODES. LEFT JUSTIFY AND BLANK FILL. *Type of Producer* — *Code* (Unable to determine) — 0 Individual — 1 Partnership — 2 Corporation — 3 Estate — 4 Trust — 5 US Citizen or Entity, or Resident Alien — 6 Resident of US Possession — 7 Foreign Citizen or Non-Resident Alien — 8
352-354	Producer Status	3	Use up to 3 of the following codes to indicate the status of the producer. YOU MUST USE AT LEAST ONE CODE. LEFT JUSTIFY AND BLANK FILL.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
			Producer Status — *Code* (Unable to determine) 0 Independent Producer 1 Member of "related group" 2 Producer with no withholding 3 Royalty Owner 4 Integrated Oil Company 5 Operator 6 Working Interest 7 Trust Beneficiary 8
355-364	Exempt Tier One	10	Enter the number of barrels of Exempt Tier One Oil. Enter in whole barrels, right justified and zero filled.
365-374	Exempt Tier Two	10	Enter the number of barrels of Exempt Tier Two Oil (*not* to include Exempt Stripper Well Oil). Enter in whole barrels, right justified and zero filled.
375-384	Exempt Newly Discovered	10	Enter the number of barrels of Exempt Newly Discovered Oil. Enter in whole barrels, right justified and zero filled.
385-394	Exempt Incremental Tertiary	10	Enter the number of barrels of Exempt Incremental Tertiary Oil. Enter in whole barrels, right justified and zero filled.
395-404	Exempt Heavy	10	Enter the number of barrels of Exempt Heavy Oil. Enter in whole barrels, right justified and zero filled.
405-414	Total Exempt Barrels	10	Enter the total number of barrels of exempt oil. Enter in whole barrels, right justified and zero filled.
415-419	Type of Exempt Oil	5	Use up to 4 of the following codes to indicate the type of exempt oil. Left justify and blank fill. *Type of Exempt Oil* — *Code* Qualified Governmental Interests 1 Qualified Charitable Interests 2 Exempt Indian Oil 3 Exempt Alaskan Oil 4
420-429	Qualified Royalty 1st Quarter	10	Enter the number of certified barrels of Qualified Royalty Owner Oil removed in the first calendar quarter. Enter in whole barrels, right justified and zero filled.
430-439	Qualified Royalty 2nd Quarter	10	Enter the number of certified barrels of Qualified Royalty Owner Oil removed in the second calendar quarter. Enter in whole barrels, right justified and zero filled.
440-449	Qualified Royalty 3rd Quarter	10	Enter the number of certified barrels of Qualified Royalty Owner Oil removed in the third calendar quarter. Enter in whole barrels, right justified and zero filled.
450-459	Qualified Royalty 4th Quarter	10	Enter the number of certified barrels of Qualified Royalty Owner Oil removed in the fourth calendar quarter. Enter in whole barrels, right justified and zero filled.
460-469	Total Qualified Royalty	10	Enter the total number of certified barrels of Qualified Royalty Owner Oil. Enter in whole barrels, right justified and zero filled.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
470-604	Reserved	135	Reserved for Service use. Blank fill.
605-616	Number of Barrels Other Oil Removed 70% Rate	12	Enter the number of taxable barrels of Tier One Oil other than Sadlerochit Oil, subject to the 70% tax rate, removed during the tax year. Enter in whole barrels, right justified and zero filled.
617-628	Exempt Stripper Well Oil	12	Enter the total number of barrels of Exempt Stripper Well Oil. Enter in whole barrels, right justified and zero filled.
629-652	Reserved	24	Reserved for Service use. Blank fill.
653-664	Tax Liability Other Oil Removed 70% Rate	12	Enter the tax liability for Tier One Oil other than Sadlerochit Oil, subject to the 70% tax rate, removed during the tax year. Enter in dollars only, right justified and zero filled.
665-676	Number of Barrels Other Oil Removed 50% Rate	12	Enter the number of taxable barrels of Tier One Oil other than Sadlerochit Oil, subject to the 50% tax rate, removed during the tax year. Enter in whole barrels, right justified and zero filled.
677-712	Reserved	36	Reserved for Service use. Blank fill.
713-724	Tax Liability Other Oil Removed 50% Rate	12	Enter the tax liability for Tier One Oil other than Sadlerochit Oil, subject to the 50% tax rate, removed during the tax year. Enter in dollars only, right justified and zero filled.
725-736	Number of Barrels Sadlerochit Oil Removed 70% Rate	12	Enter the number of taxable barrels of Tier One Sadlerochit Oil, subject to the 70% tax rate, removed during the tax year. Enter in whole barrels, right justified and zero filled.
737-772	Reserved	36	Reserved for Service use. Blank fill.
773-784	Tax Liability Sadlerochit Oil Removed 70% Rate	12	Enter the tax liability for Tier One Sadlerochit Oil, subject to the 70% tax rate, removed during the tax year. Enter in dollars only, right justified and zero filled.
785-796	Number of Barrels Sadlerochit Oil Removed 50% Rate	12	Enter the number of taxable barrels of Tier One Sadlerochit Oil, subject to the 50% tax rate, removed during the tax year. Enter in whole barrels, right justified and zero filled.
797-832	Reserved	36	Reserved for Service use. Blank fill.
833-844	Tax Liability Sadlerochit Oil Removed 50% Rate	12	Enter the tax liability for Tier One Sadlerochit Oil, subject to the 50% tax rate, removed during the tax year. Enter in dollars only, right justified and zero filled.
845-856	Number of Barrels Tier Two Oil 60% Rate	12	Enter the number of taxable barrels of Tier Two Oil subject to a 60% tax rate, removed this tax year. Enter in whole barrels, right justified and zero filled.
857-892	Reserved	36	Reserved for Service use. Blank fill.
893-904	Tax Liability Tier Two Oil 60% Rate	12	Enter the tax liability for the Tier Two Oil, subject to a 60% tax rate, removed this tax year. Enter in dollars only, right justified and zero filled.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
905-916	Number of Barrels Tier Two Oil 30% Rate	12	Enter the number of taxable barrels of Tier Two Oil, subject to a 30% tax rate, removed this tax year. Enter in whole barrels, right justified and zero filled.
917-952	Reserved	36	Reserved for Service use. Blank fill.
953-964	Tax Liability Tier Two Oil 30% Rate	12	Enter the tax liability for the Tier Two Oil, subject to a 30% tax rate, removed this tax year. Enter in dollars only, right justified and zero filled.
965-976	Number of Barrels Newly Discovered Oil 22 1/2% Rate	12	Enter the number of taxable barrels of Newly Discovered Oil, taxed at the 22 1/2% rate, removed this tax year. Enter in whole barrels, right justified and zero filled.
977-1012	Reserved	36	Reserved for Service use. Blank fill.
1013-1024	Tax Liability Newly Discovered Oil 22 1/2% Rate	12	Enter the tax liability for the Newly Discovered Oil, taxed at the 22 1/2% rate, removed this tax year. Enter in dollars only, right justified and zero filled.
1025-1036	Number of Barrels Incremental Oil 30% Rate	12	Enter the number of taxable barrels of Incremental Tertiary Oil, taxed at the 30% rate, removed this tax year. Enter in whole barrels, right justified and zero filled.
1037-1072	Reserved	36	Reserved for Service use. Blank fill.
1073-1084	Tax Liability Incremental Oil 30% Rate	12	Enter the tax liability for the Incremental Tertiary Oil, taxed at the 30% rate, removed this tax year. Enter in dollars only, right justified and zero filled.
1085-1096	Number of Barrels Heavy Oil 30% Rate	12	Enter the number of taxable barrels of Heavy Oil, taxed at the 30% rate, removed this tax year. Enter in whole barrels, right justified and zero filled.
1097-1132	Reserved	36	Reserved for Service use. Blank fill.
1133-1144	Tax Liability Heavy Oil 30% Rate	12	Enter the tax liability for the Heavy Oil, taxed at the 30% rate, removed this tax year. Enter in dollars only, right justified and zero filled.
1145-1156	Total Taxable Barrels	12	Enter the total number of taxable barrels of oil removed this tax year for all classes of taxable crude oil. Enter in whole barrels, right justified and zero filled.
1157-1168	Total Tax Liability	12	Enter the total tax liability for all oil, removed this tax year. Enter in dollars only, right justified and zero filled.
1169-1180	Tax Withheld Oil Removed This Tax Year	12	Enter the amount of windfall profit tax withheld with respect to oil removed during the tax year. Enter in dollars only, right justified and zero filled.
1181-1192	Underwithheld Tax	12	Enter the amount of windfall profit tax underwithheld, if any. Enter in dollars only, right justified and zero filled. If no underwithholding, zero fill this field.
1193-1204	Overwithheld Tax	12	Enter the amount of windfall profit tax overwithheld, if any. Enter in dollars only, right justified and zero filled. If no overwithholding, zero fill this field.

RECORD NAME: PRODUCER/RECIPIENT "H" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
1205-1216	WPT Withheld From Payments	12	Enter the amount of windfall profit tax withheld from payments made during this tax year, regardless of when the liability for the tax arose. Enter in dollars only, right justified and zero filled.
1217-1219	Originator(s) of 1st Form 6248 Indicator	3	Enter the total number of originators for this form. Right justify and zero fill. If none, zero fill.
1220-1259	Originator's Name (Person furnishing Form 6248 information to payer/filer/first purchaser)	40	If the information on this Form 6248 is based on information from another Form 6248, enter the name of the person who furnished you with Form 6248. Left justify and blank fill. If not present, blank fill.
1260-1268	Originator's TIN	9	If available, enter the TIN of the originator. If no data is available, blank fill.
1269-1308	Second Originator's Name	40	If the information on this Form 6248 is based on information compiled from two or more Forms 6248, enter the name of the second person who furnished you with a Form 6248. If not present, blank fill.
1309-1317	Second Originator's TIN	9	If available, enter the TIN of the second originator. If no data is available, blank fill.
1318-1357	Third Originator's Name	40	If the information on this form is based on information compiled from three or more Forms 6248, enter the name of the third person who furnished you with a form 6248. If not relevant, blank fill.
1358-1366	Third Originator's TIN	9	If available, enter the TIN of the third originator. If no data is available, blank fill.
1367-1372	Preparation Date	6	Enter the date of preparation of this form. If unknown, blank fill.
1373-1382	Owners I.D.	10	Enter up to 10 characters of your account number for the owner/producer. If no data, blank fill.
1383-1450	Reserved	68	Reserved for Service use. Blank fill.

SEC. 7. END OF FILER "I" RECORD

.01 The End of Filer "I" Record is a summary record for a given filer. This record must be 1450 characters long.

.02 The "I" Record will contain the number of documents transmitted for each individual filer. The "I" Record must be written after the last Producer "H" Record for each filer. For each "G" Record on the file there must be a corresponding "I" Record.

.03 The "I" Record cannot be followed by a Tape Mark.

RECORD NAME: END OF FILER "I" RECORD

Tape Position	Field Title	Length	Description and Remarks
1	Record Type	1	Enter "I".
2-7	Number of 6248s for This Filer	6	Enter the number of "H" Records for this filer. This number should also be shown on Form 4804, Box 13. Right justify, zero fill. This field must be unsigned.

RECORD NAME: END OF FILER "I" RECORD—Continued

Tape Position	Field Title	Length	Description and Remarks
8-47	Filer's Name	40	Enter the name of the filer. Use the same name as shown on the Filer/Transmitter "G" Record. Left justify, blank fill.
48	Type of Account Filer's TIN	1	This position is used to identify the data in tape positions 49 thru 57 as either an EIN or SSN. Use one of the following codes as appropriate. 0 use the digit "0" if the number provided is an SSN. 1 use the digit "1" if the number provided is an EIN. 2 use the digit "2" if it is not known whether the number provided is an SSN or EIN. 3 use the digit "3" if no number is provided (positions 49-57 should be blank filled in this case).
49-57	Filer's Account Number	9	Enter the taxpayer identification number of the filer (SSN or EIN as appropriate). If no TIN is provided, leave blank.
58-69	Filer's Total Tax Liability	12	Enter the sum of the filer's total tax liability. This amount should be shown on Form 4804, Box 16, Total Payment Amount for each filer. This field may be signed or unsigned decimal data, in dollars only.
70-1450	Reserved	1381	Reserved for Service use. Blank fill to end of record.

SEC. 8. END OF REEL "J" RECORD

.01 The End of Reel "J" Record will be present for option 1 only. It must be 1450 characters long.

.02 Write this record when the end of the normal writing area of the reel has been reached, but all the records of the file have not been written. This record indicates that there are additional reels in the file.

.03 Each "J" Record must contain a count of Forms 6248 reported on all "H" Records not summarized in the preceding "I" Record on the Reel.

.04 If you do not wish to use a "J" Record, or your system is unable to generate it, you may delete it; however, the last "H" Record on the tape 'MUST' be followed by a Tape Mark.

.05 All fields in this record must be unsigned.

RECORD NAME: END OF REEL "J" RECORD

Tape Position	Field Title	Length	Description and Remarks
1	Record Type	1	Enter "J".
2-7	Number of 6248s	6	Enter the number of "H" Records not summarized in a previous "I" Record. Right justify, zero fill.
8-30	Reserved	23	Zero fill.
31-1450	Reserved	1420	Reserved for Service use. Blank fill.

SEC. 9. END OF TRANSMISSION "K" RECORD

.01 The End of Transmission "K" Record is a summary of the number of filers and the number of tapes in the entire file.

.02 This record should be written after the last "I" Record in the file.

.03 Only a Tape Mark or a Tape Mark and Trailer Labels may follow the "K" Record.

.04 The "K" Record must be 1450 characters long.

.05 All fields in this record must be unsigned.

RECORD NAME: END OF TRANSMISSION "K" RECORD

Tape Position	Field Title	Length	Description and Remarks
1	Record Type	1	Enter "K".
2-5	Number of Filers	4	Enter the number of filers in the transmission. Right justify and zero fill.
6-8	Number of Tapes	3	Enter the total number of tapes in the transmission. Right justify and zero fill.
9-30	Reserved	22	Enter zeros.
31-1450	Reserved	1420	Enter blanks.

SEC. 10. TAPE LAYOUTS—OPTION 1

(Reel Sequence Number is in the "G" Record)

The following chart shows, by type of file, the record types to be used in the first two and the last three records to be written on a tape.

Type of File	First record type	Second record type	Second from last record type	Next to last record type	Last record type
Single Filer, single reels	G	H	H	I	K
Single Filer, multiple reels:					
Reel 1	G	H	H	H	J(TM)[1]
Last Reel	G	H	H	I[2]	K
Multiple Filers, single reel:					
First Filer	G	H	H	H	I
Subsequent Filers	G	H	H	H	I
Final Filer	G	H	H	I	K
Multiple Filers, Multiple Reels: First filer's records split between reel 1 and reel 2; second filer's records split between reel 2 and reel 3:					
Reel 1:					
Filer 1	G	H	H	H	J(TM)[1]
Reel 2:					
Filer 1	G	H	H	H	I[2]
Filer 2	G	H	H	H	J(TM)[1]
Reel 3:					
Filer 2	G	H	H	H	I[2]
Filer 3	G	H	H	H	I
Reel 4: Last Filer	G	H	H	I	K
Multiple Filers, single transmitter, separate files for each filer:					
File 1: Filer 1: Last reel	G	H	H	I	K
File 2: Filer 2:					
Reel 1	G	H	H	H	J(TM)[1]
Last Reel	G	H	H	I[2]	K
File 3: Filer 3: Last reel	G	H	H	I	K

[1]If your system cannot produce the End of Reel "J" Record, the final "H" Record on an intermediate reel can be followed by a Tape Mark.

[2]Must contain the "Number of 6248s" summarizing all "H" Records on this and previous reels for this filer, not summarized on a previous "I" record.

SEC. 11. TAPE LAYOUTS—
OPTION 2

(Reel Sequence Number is in the Header Label)

Where the Header Label is the first record, the following chart shows, by type of file, the record types to be used in the 2nd and 3rd records, where the header label is the first record, and the last three records written on a tape reel prior to the Trailer label.

Type of File	Second record type	Third record type	Second from last record type	Next to last record type	Last record type
Single Filer, single reel	G	H	H	I	K
Single Filer, multiple reels:					
First Reel	G	H	H	H	H
Last Reel	H	H	H	I[1]	K
Multiple Filers, single reel:					
First Filer	G	H	H	H	I
Subsequent Filers	G	H	H	H	I
Final Filer	G	H	H	I	K
Multiple Filers, Multiple Reels: first filer's records split between reel 1 and reel 2; second filer's records split between reel 2 and reel 3:					
Reel 1:					
Filer 1	G	H	H	H	H
Reel 2:					
Filer 1	H	H	H	H	I[1]
Filer 2	G	H	H	H	H
Reel 3					
Filer 2	H	H	H	H	I[1]
Filer 3	G	H	H	H	I
Reel 4:					
Filer 4	G	H	H	I	K
Multiple filers, single transmitter, separate files for each filer:					
File 1: Filer 1: Last reel (could be multiple reel)	H	H	H	I[1]	K
File 2: Filer 2:					
Reel 1	G	H	H	H	H
Last Reel	H	H	H	I[1]	K

[1]Must contain the "Number of 6248's" summarizing all "H" Records on this and previous reels for this filer not summarized in a previous "I" record.

SEC. 12. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 84-81 is superseded.

Form **6248**
Department of the Treasury
Internal Revenue Service

Annual Information Return of Windfall Profit Tax—1985

OMB No. 1545-0224

Copy A—File with the IRS

Producer or Other Recipient		**Filer**	
Name, address, and ZIP code		Name, address, and ZIP code	
Employer identification no. (EIN)	**Social security no., if no EIN**	**Employer identification no. (EIN)**	**Social security no., if no EIN**

If you have received a Form 6248 from another person concerning oil reported on this Form 6248, enter the name and employer identification number of that person below.

Name	**Employer identification number**

Type of return (Check only one box): 1 ☐ Original 2 ☐ Corrected 3 ☐ Suspense 4 ☐ Corrected suspense

For IRS use ☐ ☐

Part I Producer or Other Recipient

1 Type of Producer (check all applicable boxes):

1 ☐ Individual 2 ☐ Partnership 3 ☐ Trust 4 ☐ Estate 5 ☐ Corporation 6 ☐ Resident of U.S. Possessions 7 ☐ U.S. citizen or entity, or resident alien 8 ☐ Foreign citizen or entity, or non-resident alien

2 Producer Status (check all applicable boxes):

1 ☐ Independent producer 2 ☐ Integrated oil company 3 ☐ Member of "related group" 4 ☐ Producer–no withholding 5 ☐ Royalty owner 6 ☐ Working interest 7 ☐ Trust beneficary 8 ☐ Operator

Part II Exempt Oil

		a. Tier one	b. Tier two	c. Tier three (1) Newly discovered	c. Tier three (2) Incremental tertiary	c. Tier three (3) Heavy
1 Number of barrels of exempt oil (do not include exempt stripper well oil or exempt royalty owner oil)	1					
2 Total (add amounts on line 1, columns a through c(3))	2					

3 Type of exempt oil (check applicable boxes): 1 ☐ Governmental interests 2 ☐ Exempt Indian oil 3 ☐ Charitable interests 4 ☐ Exempt Alaskan oil

4 Total barrels of exempt stripper well oil (see instructions)	4	

Part III Exempt Royalty Owner Oil

Total number of certified barrels		a. 1st quarter	b. 2nd quarter	c. 3rd quarter	d. 4th quarter
1 Barrels removed in calendar quarter	1				
2 Total (add amounts on line 1, columns a through d)	2				

Part IV Taxable Crude Oil Removed During 1985

		a. Number of barrels	b. Tax liability
1 Tier one, other than Sadlerochit oil, taxed at 70%	1		
2 Tier one, other than Sadlerochit oil, taxed at 50%	2		
3 Tier one Sadlerochit oil taxed at 70%	3		
4 Tier one Sadlerochit oil taxed at 50%	4		
5 Tier two oil taxed at 60%	5		
6 Tier two oil taxed at 30%	6		
7 Newly discovered oil	7		
8 Incremental tertiary oil	8		
9 Heavy oil	9		
10 Total barrels of oil (add amounts in column a)	10		
11 Amount of windfall profit tax liability for oil removed during 1985 (add amounts in column b)	11		
12 Amount of windfall profit tax withheld with respect to oil removed during 1985	12		
13 If line 11 is greater than line 12, subtract line 12 from line 11. This is underwithheld windfall profit tax	13		
14 If line 12 is greater than line 11, subtract line 11 from line 12. This is overwithheld windfall profit tax	14		

Part V Amount of Windfall Profit Tax Withheld from Payments Made in 1985

1 Windfall profit tax withheld from payments made in 1985 (regardless of when windfall profit tax liability arose)	1	

For Paperwork Reduction Act Notice, see the instructions on back of Copy A.

Form **6248** (1985)

Form **4419**
(Rev July 1985)

Department of the Treasury – Internal Revenue Service

Application for Magnetic Media Reporting of Information Returns

IRS Use Only

OMB No. 1545-0387
Expires 7 31-88

1. Please fill in this form and send to

Internal Revenue Service Center

2. Name and address of organization *(street, city, State and ZIP code)*

3. Payment year for which you plan to begin reporting on magnetic media

4. Employer identification number

5. Kind of magnetic media you plan to submit *(check one)*

☐ Tape ☐ Cassette/Mini-Disk

☐ Disk ☐ Diskette

6. Person to contact about this request

Name:

Title:

Telephone number: *(include area code)*

7. **Documents To Be Reported**

Form	Estimated Volume		Form	Estimated Volume	
	Magnetic Media	Paper		Magnetic Media	Paper
☐ 1099-DIV			☐ 6248		
☐ 1099-INT			☐ W-4		
☐ 1099-MISC			☐ W-2G		
☐ 1099-OID			☐		
☐ 1099-R			☐		
☐ 1099-G			☐		
☐ 1099-PATR			☐		
☐ 1099-B			☐		
☐ 5498			☐		
☐ 8027			☐		
☐ 1042S			☐		

8. **Kind of equipment on which media will be prepared**

Main Frame *(all media types)*			Drive Unit *(all media)*	
Manufacturer	Model		Manufacturer	Model
Tape Only			**All Media Types**	
Width	Tracks ☐ 7 ☐ 9	Density	Recording code *(e.g., EBCDIC, BCD, or ASCII)*	

9. If your firm is acting as agent, please list the name and employer identification number of each payer on a separate sheet and attach it to this application.

10. **Person responsible for preparation of tax reports**	Name *(type or print)*	Title	
	Signature		Date

See back of this form for Paperwork Reduction Act Notice.

Form **4419** (Rev. 7-85)

Instructions for Form 4419

Payers or agents who decide to file information returns on magnetic media must complete Form 4419 to receive authorization for filing. Please be sure to complete all appropriate blocks as explained in the following instructions:

Block 2

Enter the name and complete address of the person or organization that will prepare and submit the magnetic media.

Block 3

Show the tax *(payment)* year for which you intend to begin filing information returns on magnetic media.

Block 5

Check the kind of magnetic media you plan to submit. If you plan to submit more than one kind of magnetic media, you should complete a separate application for each kind.

Block 7

Check the boxes next to all of the information returns you file with the Internal Revenue Service.

a. **Magnetic media column:** Enter the total number of individual information returns to be reported on magnetic media *(an estimate is acceptable).*

b. **Paper column:** Enter the total number of individual information returns to be reported on paper if not all returns will be filed in magnetic media form *(an estimate is acceptable).*

Block 9

If your firm is preparing information returns on magnetic media for payers other than itself, attach to your application a list of the names and employer identification numbers of the payers. If you add or delete any payers from your file, you *must* submit an updated list of payers.

Block 10

The form must be signed and dated by an official of the company or organization requesting authorization to report on magnetic media.

Filing your application

1. Mail the completed application and any attached lists to the Internal Revenue Service Center at the address shown in BLOCK 1.

2. When we receive your application, we will review it. If it is acceptable, we will send you an authorization letter within 30 days. Do not submit magnetic media until you receive an authorization letter.

3. We encourage new filers to submit test data on magnetic media for review before the filing season. If you want to submit test data, contact the magnetic media coordinator where you file your application.

4. Your authorization will be valid as long as the magnetic media submitted conforms to the specifications of the applicable revenue procedures. However, a new application is required if:

a. filing is discontinued and then resumed, or

b. there is any change in the equipment listed on the application.

Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that the magnetic media you are using will be compatible with our processing equipment. The information is also used to more efficiently schedule and manage its processing in the service centers. You are required to give us this information if you want to file your returns on magnetic media.

☆U.S. Government Printing Office: 1986—491-483/20421